

**Please amend claims 5, 8 and 19 as follows:**

**5.** (Three Times Amended) A fabrication method of a semiconductor device comprising the steps of:

E1  
forming a first insulation film, including at least an organic SOG film, on a substrate,  
forming a second insulation film on said first insulation film,  
introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and  
effecting planarization by polishing at least said second insulation film,  
wherein said step of introducing impurities comprises the steps of  
forming a photoresist on a surface of a device before impurities are introduced to said first insulation film, and  
introducing impurities into said first insulation film via said photoresist film.

**8.** (Four Times Amended) A fabrication method of a semiconductor device comprising the steps of:

E2  
forming a first insulation film, including at least an organic SOG film, on a substrate,  
forming a second insulation film on said first insulation film,  
introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and  
effecting planarization by polishing at least said second insulation film.

15 19. (Three Times Amended) A fabrication method of a semiconductor device comprising the steps of:

forming a first insulation film, including at least an organic SOG film, on a substrate,

E3 introducing impurities at least to a surface of said first insulation film,

effecting planarization by polishing said first insulation film, and

forming a second insulation film on a surface of a device before said first insulation film is formed.